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MINISTRY OF LAW

NOTIFICATION

New Delhi, the 16th January 1958

S.R.O. 262-A.—The following Order made by the President is published for general information:—

C.O. 55

THE CONSTITUTION (APPLICATION TO JAMMU AND KASHMIR) AMENDMENT ORDER, 1958

In exercise of the powers conferred by clause (1) of article 370 of the Constitution, the President, with the concurrence of the Government of the State of Jammu and Kashmir, is pleased to make the following Order:—

1. (1) This Order may be called the Constitution (Application to Jammu and Kashmir) Amendment Order, 1958.

(2) It shall come into force at once.

2. In paragraph 2 of the Constitution (Application to Jammu and Kashmir) Order, 1954,—

(1) in sub-paragraph (7) (relating to Part XII), clauses (a), (b) and (c) shall be relettered as clauses (c), (d) and (e) respectively, and before clause (c) as so relettered, the following clauses shall be inserted, namely:—

“(a) In article 269—

(1) in clause (1), after sub-clause (f), the following sub-clause shall be inserted, namely:—

“(g) taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce.”; and

(ii) after clause (2), the following clause shall be inserted, namely:—

“(3) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce.”

(b) In article 286—

(i) in clause (1), the Explanation shall be omitted; and

(ii) for clauses (2) and (3), the following clauses shall be substituted, namely:—

“(2) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways mentioned in clause (1).

(3) Any law of a State shall, in so far as it imposes, or authorises the imposition of, a tax on the sale or purchase of goods declared by Parliament by law to be of special importance in inter-State trade

or commerce, be subject to such restrictions and conditions in regard to the system of levy, rates and other incidents of the tax as Parliament may by law specify.'

(2) In sub-paragraph (22) (relating to the Seventh Schedule), in clause (a), after item (iv), the following item shall be inserted, namely:—

"(v) after entry 92, the following entry shall be inserted, namely:—

'92A. Taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce'."

The 16th January, 1958.

RAJENDRA PRASAD,
President.

K. V. K. SUNDARAM, Secy.